

Burnside Blairbeth Church of Scotland

Scotland · Charity number SC006633

Details

Known as	Burnside Blairbeth Church
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1932-11-29
Register	View on the OSCR register

Contact

Address	2 Church Avenue Burnside Rutherglen Glasgow G73 5BX
Website	www.burnsideblairbeth.church

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: As a gathering of God's people under the Lordship of Jesus Christ and relying on the power of the Holy Spirit, we commit ourselves to the following aims: To worship God, To nurture and care for one another, To share the gospel in word and deed with those around us, To relate our faith to the social, moral and political issues of our day, To play our part in the mission of the church to the world, To fulfil our responsibilities to the developing world, To be good stewards of God's creation and all material resources entrusted to our care. In stating these goals, we affirm the absolute centrality of the Bible and prayer in enabling us to fulfil the many facets of our calling as God's people. We do this through Sunday worship and many other regular meetings during the course of the week, such as prayer meetings, house groups, bible study, coffee mornings, and individually supporting those in our congregation and local parish.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** South Lanarkshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees	
2025-12-31		£0	£0	-	4
2024-12-31	£400,784	£408,885		-	4
2023-12-31	£390,253	£452,196		-	4
2022-12-31	£364,779	£402,846		-	5
2021-12-31	£369,092	£359,555		-	5
2020-12-31	£373,317	£360,709		-	5

Burnside Blairbeth Church of Scotland

Scotland - Charity number SC006633

Accounts

Burnside Blairbeth Church of Scotland

Report and Financial Statements
for the Year Ended 31 December 2024



Scottish Charity No. SC006633
Congregation No. 160844
www.burnsideblairbeth.church

Burnside Blairbeth Church of Scotland

Contents	Page
Trustees' Report	1 – 25
Report of Independent Examiner	26
Statement of Financial Activities	27
Balance Sheet	28
Notes to Financial Statements	29 – 44
Appendices	45 – 55

Trustees' Report

The trustees present their annual report and financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland effective from 1 January 2019.

Objectives and Activities

Burnside Blairbeth Church is a congregation of the Church of Scotland¹ in Rutherglen, Glasgow. 'Knowing Jesus and making Him known' continues to be our tagline, and we continue to use our '**Statement of Aims**' as a way of stating our objectives in more detail, and these are outlined here and described further in Appendix VII.

- To worship God
- To nurture and care for one another
- To share the gospel in word and deed with those around us
- To relate our faith to the social, moral and political issues of our day
- To play our part in the mission of the church to the world
- To fulfil our responsibilities to the developing world
- To be good stewards of God's creation and all material resources entrusted to our care

Our strategy document [Appendix IX] also describes in more detail the theological basis for all that we do, and what should guide us when considering what work to undertake.

We have 9 teams within the congregation, each of which is responsible for planning and executing the work which falls within their remit, and which are responsible to, and report to, the Kirk Session.

- Children's and Youth Ministries
- Communication
- Discipleship
- Finance
- Local Outreach/Mission
- Pastoral Care
- Property
- Staff
- World Church

¹ The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it continues to acknowledge a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Objectives, activities, and future aims

The reports which follow reflect the main areas of activity as our congregation seeks to fulfil the above aims, although in many areas of service there is overlap between different aims. The list is not exhaustive – a great deal of work goes on unseen, and not easily categorised into one of the above teams, headings or objectives, but without which our life and work as a congregation would grind to a halt.

Aim: to worship God

In common with all Church of Scotland congregations, and other Christian denominations, our most important point in the week is a Sunday morning at 10.30am, when we meet to worship God, to hear his word, and to meet one another and share in Christian fellowship. The focus of the service is the reading of band preaching on the bible passage, with the sung praise, all age talk, and prayers usually linked to that theme. Once each month our service takes the form of an 'all age' service, where our children and young people remain in church throughout the service. Sometimes this takes the form of 'café church', where we sit around tables and share food and drink as part of the service.

In 2024 our minister [REDACTED] led us through the book of Jeremiah ['Finding Hope in Dark Times'], encounters with Jesus in the book of Luke, parables of Jesus in Luke, and Meeting God in the Old Testament. William also prepares material for our small groups to use during the week, which allows us to dig a bit more into what God's word is saying to us.

Our Sunday evening events have settled into a pattern of a particular activity each week of the month

- on the first Sunday of most months we hold a service of Praise, Prayer and Testimony where our sung worship is led by a band using largely contemporary songs, we hear from one member of our church family about how they came to faith or how they are now walking in faith, and we pray for them and for the world we encounter each week. Currently each of these services is also focussing on one of the gifts of the Holy Spirit.
- on the second Sunday of the month we have an afternoon service at 3pm where the sung worship is usually traditional hymns led by the organ. The timing allows for some of our older members to attend more easily, some being accompanied from their care homes, and we enjoy a cup of tea together afterwards
- on the third Sunday we often visit a 'hot button' topic, looking at an issue which is challenging us, and try to work out what a Christian response might look like. In 2024 we covered Gender and Sexuality, Mental Health, Christians and the Arts, and Assisted Dying.
- finally on the fourth Sunday we meet to pray together [if there is a fifth Sunday, it's a week off!]

At Christmas time in 2024 we held a Quiet Christmas service as we have done in previous years, an all age service early on Christmas Eve, and a traditional service of readings and carols at 8pm. These services are always well attended by individuals

and families from our community, and we try to make them as welcoming as possible for people who are new.

██████████ our probationer minister, finished his time with us in October 2024, and it was a privilege for some of us to be present at his ordination service in Viewpark Church in Uddingston on ,12th November. We'll miss him, and we'll continue to pray for him in his future ministry.

Sunday clubs

- At Sunday Clubs we continue to focus on the same Bible passage as the rest of the congregation to encourage intergenerational learning. We also try to post on our church Facebook page to prompt dinner table conversations about what we learned At least twice a term we have an all-age service which varies in format. This is to ease pressure on the children's ministry team and, again, to encourage intergenerational learning.
- We took a break from Sunday clubs over the summer holidays, but instead provided a space in church for the children to complete activity packs prepared by our youth worker. This worked well as many of our young families were away on holiday and some children also attend SU camps meaning there are fewer children present throughout July and early August.
- We have very small numbers of primary-aged children attending now - usually about eight. This does mean that our previously stretched team has some breathing space. However, it also means that splitting the children into age groups is not really viable as there are only one or two in each age group. We will have to rethink our activities as some do not work well with smaller groups.
- We continue to encourage the children to be involved in all aspects of church life, with some children contributing to the music in church, some doing readings and some helping with serving tea and coffee after the service. This is great to see!

Switch

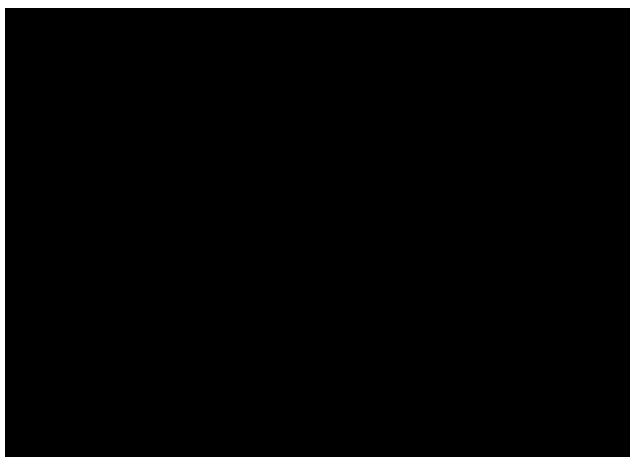
Switch is our group for young people from P7 – S4. They continue to meet every Sunday morning during the service, following the same passage as everyone else. It's led by [REDACTED] with help from one of our other leaders, and usually has 9-11 young people each week.



Switch also meets 3 times a month on a Sunday night from 7.00pm – 8.30pm. We have around 16 young people each week as we welcome young people from other churches in the area. This term we have completed the prayer course together, looked at some of the big questions around faith, and are now looking at God and our emotions.

[REDACTED]

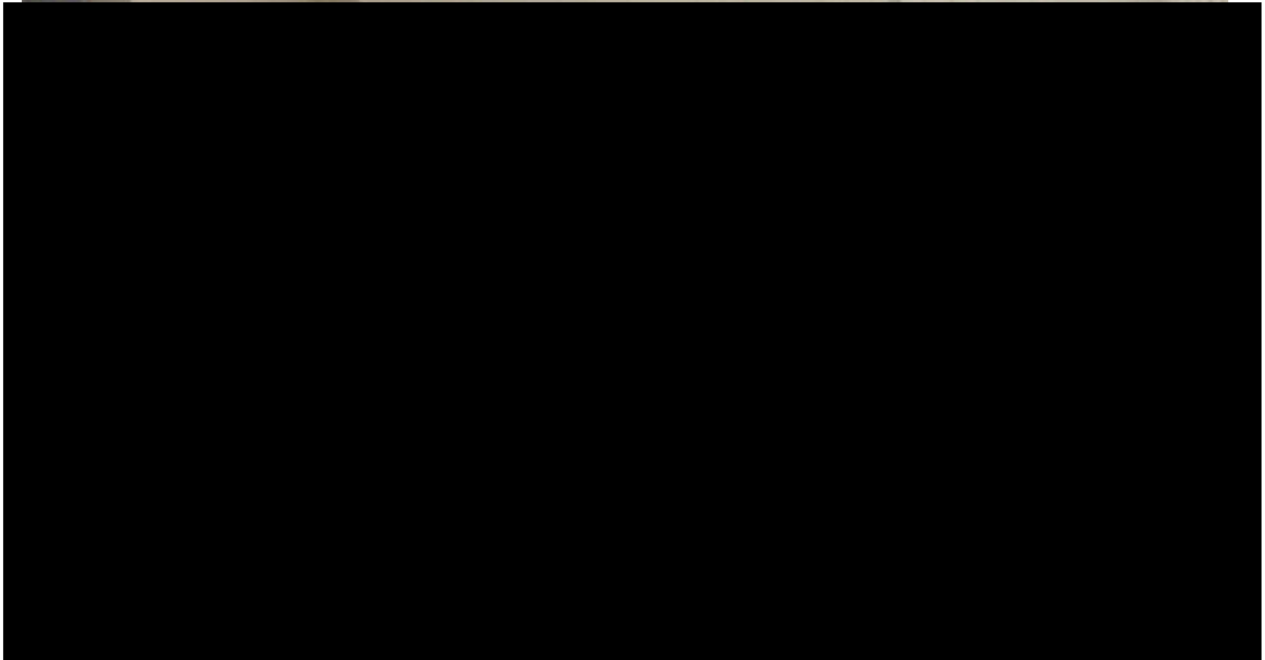
Here we are at Christmas and at a Rugby trip (Angus was blocked by [REDACTED] so we photo shopped him in!)



A **Switch Bible Study** group has re-started for P7-S4, meeting for the first time in December. It is being led once a month on a Tuesday evening by [REDACTED], one of the Reachout Trust workers. Our first meet up had 4 young people, and we are hoping this will grow as the term goes on.

Young Adults Bible Study

This group used to be called the young people's Bible study, but we all grow older, and this cohort of our church family are all now young adults. Some are in the final years of school, others started work, and some in further education. We had lots of conversations at the group in September about what the group should be about, and excitingly, the main thing that came out in those conversations was they wanted to talk about the Bible. As we go into 2025, we want this group to be increasingly significant for the people in it - a place where we can all meet with Jesus, struggle with difficult questions, be honest about our own lives and what it means to follow him. Some of the group also have non-Christian friends who are asking questions about the Christian faith, and we want to be open to how the group can include and help them get to know Jesus.



Schools Work

We have a great relationship with our local schools which we value highly, and with Reachout Trust, the local SU Associate Worker Scheme.

- [REDACTED] deliver regular monthly assemblies to both Burnside and Spittal primary school. We also help deliver assemblies to Stonelaw High as part of a chaplaincy team with Stonelaw Church and Reachout Trust.
- [REDACTED] lead a weekly SU group at Burnside Primary with 5 young people attending each week. The group are so engaged and buzzing to discover more about Jesus as we use 'Dear Theo' resources from The Scottish Bible Society.
- We have managed to re-establish an SU group at Spittal primary school, for the first time since Covid. We have between 6-7 children coming each week also exploring Jesus through Dear Theo. Andy is helped each week by either [REDACTED] from Reachout Trust.
- Andy, together with Reachout workers [REDACTED], and gap year student [REDACTED] a weekly SU group at Stonelaw High with around 3-4 young people coming each week to eat donuts and talk about Jesus.

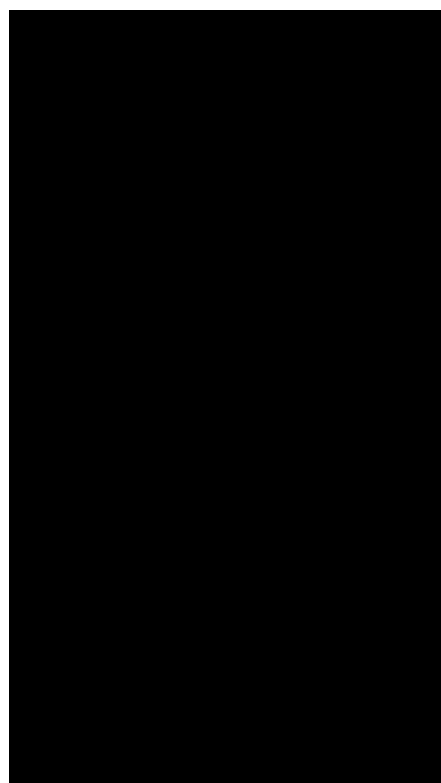


Easter and Summer activities for children, young people, and families

In 2024 we ran two holiday clubs in partnership with the Cambuslang and Rutherglen Reachout Trust and our cluster churches - one during the Easter holidays hosted at Burnside Blairbeth, and another in the summer holidays at Stonelaw Church. These were both very successful and well received.

- 35/45 primary aged children came to each event.
- The team was made up of volunteers from different churches, including some older young people.
- Each club was for 2 days and ran from 9am to 4pm with lunch provided – helping working parents with holiday childcare.
- we had a great, varied programme of activities.
- Fantastic reviews from the children.
- Creative engaging times with the Bible.

Here are the children creating a cardboard den



It was also an eventful summer for our children, young people, and families, with lots of exciting events!

We kicked off the summer with an SU holiday at Kingscross in Arran, where many of the young people and leaders were from Burnside Blairbeth. This holiday is led by [REDACTED]



and others from Reachout Trust, and so attracts many children and young people from Rutherglen and Cambuslang. Burnside Blairbeth Church has a fund to support the cost of the holiday which is open to all the young people with whom we have contact – in church, Switch and school SU groups.

We also ran one Fun Friday event with inflatables and games, this had a very positive engagement from the community with around 50 people from old to young coming along.

Tuesday Coffee Morning

Our Tuesday coffee morning continues to be very well supported with about 40 people attending regularly, and numbers are increasing. Those who come along enjoy tea, coffee, a chat and most importantly company and friendship. Regular attenders asked us if we would consider continuing during the school summer holidays. Our volunteers were willing to do this, as a trial, and we found it to be very successful, so we hope to repeat this in 2025.

Donations this year have allowed us to give £500 to the Lodging House Mission, £500 to Past Times, a voluntary support group for people with dementia and their carers, who meet fortnightly in Stonelaw Church and £500 to our own church. A big thank you to all the ladies who give so freely of their time and talents to provide and serve the morning coffee and homemade treats. Thanks to all our friends who come regularly and donate so generously

Music Group

'Shout for joy to the LORD, all the earth, burst into jubilant song with music.'
Psalm 98:4

With around 18 musicians between playing and singing we continue to give thanks for the abundance of talent that God has given us here at Burnside Blairbeth. Over the Christmas period we were encouraged to see so many of our Sunday Clubs members lead us in our worship through singing and in the "band" and we ask that you pray for continued opportunities to use and encourage these youngest musicians. Your words of encouragement on a Sunday morning, especially to the junior members of the music group, hold a special place in our hearts and we thank you for taking the time to make comment. Keep praying for our musicians, giving thanks for their talent and commitment and asking for guidance on how we continue to build on the amazing foundation that God has given us!

Audio-visual team

The AV (Audio Visual) team has 2 main functions – we are the team that makes sure that:

- the right pictures and words appear on the screens at the right time and
- the microphones are switched on and off at the appropriate times

We are also responsible for streaming the Sunday morning services to

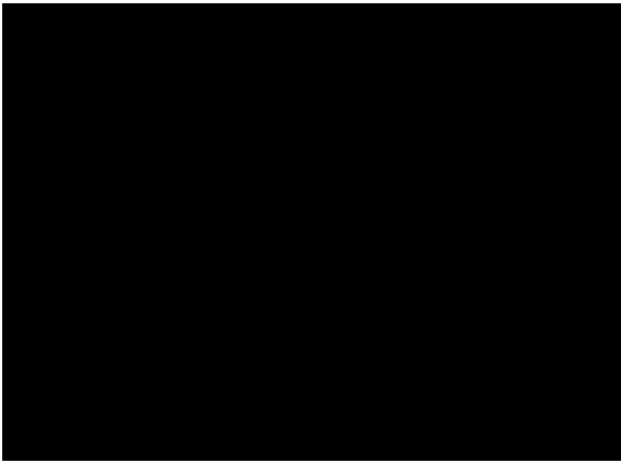
YouTube to enable people who are housebound or live too far away to join in and be part of our worship. Although Sunday morning services are our primary function, we also provide AV for other events and organisations such as The Guild, Scouts' AGM, monthly evening and afternoon worship services, local primary school end of term service, youth group meetings, video nights and much more. The team has grown during 2024 with several new volunteers of all ages joining us to spread the workload of this element of our worship and let others sit in the congregation and enjoy the service.

Messy Church



People keep coming to Messy Church! In October 70% of the 100 people who were there were not people who would come along to Sunday morning church. This is good - it means that Messy Church is creating a place for those in our community who wouldn't otherwise be part of the church. At Messy Church in 2024 we tried to give everyone an experience of the great story that we find in the Bible. The story that tells us that God is with us, knows us and loves us. Having a safe, fenced,

outside space has really helped us do this. In October, after we had all made a leaf lantern, we gathered in the church gardens to take part in a story that spanned the whole narrative of the Bible using the images of light and dark. As we toasted marshmallows on an open fire and enjoyed some soup and hotdogs, one of the adults said, "It's like being at a festival". It had been a memorable experience, one that we pray will come to mind often and remind those who were there that Jesus is "the light of the world!". Our Angel Trail at Christmas also created an experience as small groups travelled round the gardens

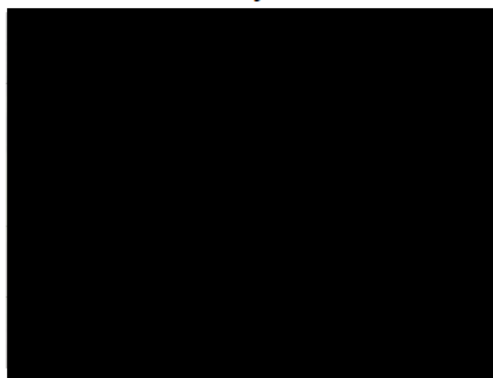


meeting different angels from the Christmas story. In 2025 we have planned a few more of these Messy Church experiences, a "Pancake party" in March, a Good Friday time to remember, and a BBQ in June. We want our community to know that the doors of God's kingdom are wide open for anyone to enter, we pray that Messy Church continues to be a place where many discover that to be true.

The Guild

The Guild met fortnightly throughout the winter, with a range of informative talks and entertainment. We also joined with Guild members from across Scotland at national Guild celebrations in Edinburgh, Glasgow or Live Streamed here in Burnside Blairbeth. We supported the Guild's national projects, and this year responded to a direct appeal from Ekwendeni Hospital in Malawi by gathering two large boxes of essential supplies of dressings, bandages, sanitary products and bedding.

We heard about the valuable work of Reachout Trust and the Barlinnie Prison Chaplaincy, and had entertaining musical afternoons with two very different Scottish Artists – [REDACTED], the well-known folk and jazz singer, who also spoke movingly about his faith, and [REDACTED], a young Opera singer from Scottish Opera. An illustrated talk about Dumfries House and Grounds resulted in an invitation for us all to visit and see for ourselves and a very successful and enjoyable Day Outing for our members, when we were treated to a guided tour by the Head Gardener in person. This was voted a great success.



Members of the Guild joined forces with the Tuesday Coffee Ladies to run a successful "Swinging Sixties" afternoon tea in the summer, with funds raised being donated to the local Stonelaw Church Dementia Project.

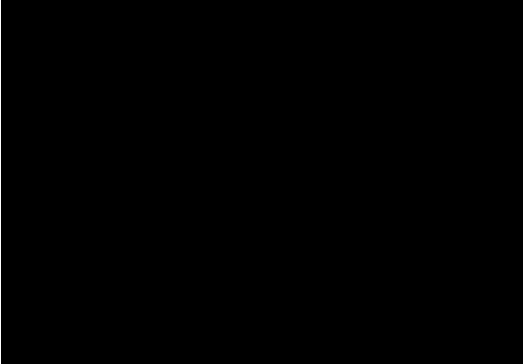
By way of a change from our usual Spring Fayre, the Guild organized a concert with Studio 32 singing "Songs from the Shows", followed by a buffet supper. This was a great evening, enjoyed by all who attended from church and community and raised a considerable amount of money for the Lodging House Mission and WaterAid. Our Christmas Fayre this year was also a happy event, despite the heavy snow severely limiting numbers attending. The proceeds of this, together with the concert and our regular giving enabled us to make donations to the work of the local church and several other charitable organisations as listed below:

- Burnside Blairbeth Church - £1,200
- Vine Trust "Kazunzu Village of Hope" - £800
- Lodging House Mission - £600
- WaterAid - £600
- Glasgow City Mission - £400
- LEAP - £370



Little Creations

This is a weekly group for babies and toddlers, together with their parents, grandparents, or carers, run by two expert teams – one for children's snacks and coffee for grown-ups, and one welcoming and registering everyone, organizing the toys, playing with the children and chatting to the adults.



We continue to have a variety of fun activities with water, sand, and rice, choosing a different one each week. The children love playing with playdough, so we have it out every week. We have reintroduced an activity the children can do with their carers that ties in with the Bible story. Each week follows the same pattern with free play, snack for the children, coffee and tea for the adults, followed by a Bible story, prayer and singing. We give each child a colouring sheet of

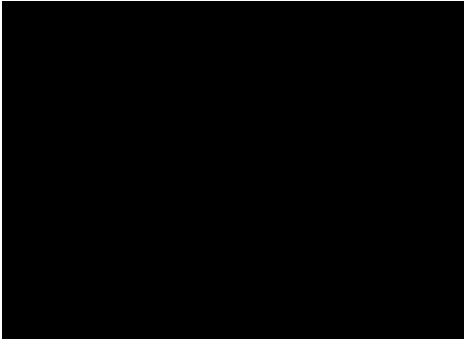
the Bible story they heard that morning to take home.

We have continued to give each child a children's Bible when they 'graduate', so they can continue to read the Bible at home with their families.

At Easter and Christmas this year we used the church for the celebrations. At Christmas the children dressed up and we did a little nativity - always very special and everyone enjoys it.

We invited everyone to come to Messy Church [and other services] and lots did!!

One Thursday in June we decided to have a morning in Overtoun park - we had a lovely time, with tea, coffee and cakes for the adults and some yummy snacks for the children. We played a few games with the parachute and enjoyed just being outside with friends. It was such a success we hope to do it again this year.



As a group we are supported by SPELL, [Support for Play and Learning in Lanarkshire] who provide a fun day once a year for the children. They came in February, and we had a brilliant day doing 'Dinosaur Stomp' which was a mixture of singing, playing and finding dinosaurs. It was such fun.

It's great to be able to provide a safe place for new mums and carers to meet up and to make new friends, and for us to share Jesus with our community!

Pastoral Care

Pastoral Care is ubiquitous. The church staff and elders have the responsibility to oversee pastoral care, to ensure no one is left out and crisis are met, but most of the pastoral care happens in the small, regular, ordinary interactions that take place at all levels within the congregation. The core of pastoral care is the building up of relationships within the church family, among all ages and stages - serving each other in times of struggle and walking alongside each other in our faith journey. While each conversation, visit, call, and service may seem small, they add up to a rich network of support & fellowship.

The Pastoral Carer's Brunch was held in May to celebrate this ordinary but precious care that is given and received among us, and to explore how this network can be improved and developed.

Some of the actions that came from the event

- Increasing the opportunity for pastoral prayer – from September there was an additional monthly opportunity to join in prayer for specific needs within the congregation – an evening zoom meeting was added to the morning gathering in church.
- Home communion for the ill and house bound was reintroduced.
- Support and training for pastoral visiting started with a book group reading "Side by Side" (Ed Welch) over the summer.
- Refreshing the Elders' pastoral networks list – there have been many changes in the list of active elders and in their network list, so there is a need for updating. The elders have been surveyed about their current list and their capacity to meet those needs. The results of this will be explored and the lists refreshed at the next elder's conference in spring '25

Discipleship

It's always worthwhile checking up on what you are meant to be doing, and the internet search pulled up these short and simple definitions for discipleship and discipling.

Discipleship is becoming more like Jesus ("being conformed to the image of Jesus" in more formal language) and discipling is helping others become more like Jesus. They are fundamental parts of our life work and witness as a gathering of Christians. As such, discipleship and discipling should be an integral part of virtually everything we do. This section does not cover the discipleship of children and young people which is vitally important but reported elsewhere.

Small groups are an ever-changing latticework of gatherings of people who meet together for mutual support, digging into God's Word and developing as Christians. If you have ever been involved in such a group, you will recognise its value and benefits. They aren't perfect – they are after all made up of people – but they are valuable. We hope to see these groups expand in 2025.

We have tried to make the widest possible use and impact of the Sunday teaching material by keeping the Sunday preaching and children's and youth learning and small group material connected. You can now talk to anyone about the current sermon series, and we have all been looking at the same passages. Related to this we have introduced access via ChurchSuite and the church website to "10ofthose" a Christian bookshop and resources hub with a specific Burnside Blairbeth front page. From time to time this is used to highlight relevant connected materials to facilitate further digging into God's word.

World church

In 2024 we enjoyed visits from several of our partners while others sent news by email and video.

██████████,
**Ecumenical Women's Initiative
Croatia.**

Carolyn visited in April and gave an update on the work of her team who are currently supporting 120 peacebuilding projects led by women in the Western Balkans. ██████████ has also been involved in discussions at the European Parliament and other international agencies.

Through the many challenges, ██████████ says that she holds on to John 1:5 – we aim to make sure Christ's light shines in the darkness.

██████████. **New Destiny. Brazil (based in Scotland).**

In May, ██████████ updated us on the work of ND, a Christian adventure centre for children from the slums. ND is the happy, safe place for 80 children who attend Transformers. At ND they are assured of God's love, encouraged to stay away from drugs and to work hard at school. ND also run camps and a Christmas party. TransformTeens is for teenagers, some of whom have made a commitment to Jesus and others who continue to struggle with addiction and violence. About 20 mums attend

TransforMums where they hear Bible stories and have the support of ND staff. The ND team visit families in the community, liase with schools, hospitals, drug rehab centres and help with referrals for child protection and psychology.

██████████, **Lead engagement manager with Release International.**

██████████ visited in September and gave updates on the persecution of individuals in Nigeria, China, Eritrea, Pakistan and Sudan. Through the story of Joseph in prison he shared that when a Christian realises they are called by God to be in prison, their attitude changes, seeing persecution as something which opens up opportunities to

serve. James encouraged us to remember persecuted Christians through prayer, to write to our MP / MSP and to give financially to the work of Release.

[REDACTED], Rhema School Uganda.

[REDACTED] remains very involved in the work in Rhema School which has about 300 children attending. The school has an excellent reputation with very good academic results. [REDACTED] is also involved with teaching at conferences and preaching. A recent update is available on the church website.

[REDACTED], Love for the Least in N Iraq and East Africa.

[REDACTED] send regular updates on their work in the Middle East which focuses on least reached areas of the world, work with orphans, widows, refugees and addicts. They are also based in Africa where they run orphanages. Further information can be found at <https://lovefortheleast.org/>

[REDACTED], Grace Ministry & Grace Children's Home India.

Grace Ministry includes reaching out to kids with the Reapers' team; caring for orphans in Grace Children's home; ministering to widows in practical and spiritual ways; sharing the Gospel in a rehabilitation home; church planting; grass roots training for untrained pastors and more. [REDACTED], [REDACTED] and family work tirelessly as they seek to serve the Lord. Persecution of Christians in India is adding to the many challenges they face.



[REDACTED], Barcelona Mission

[REDACTED] continues to help in the mission and teach in the Sunday School in Barcelona. She appreciates our prayers and the regular fellowship from the zoom small group. A summary of her journey to Barcelona is on the World Church website.

[REDACTED], previous partners in Bolivia, moved to Canada in the summer. [REDACTED] is now pastor of First Lobo Baptist Church in Ontario.

We also supported Tearfund, Christian Aid and The Well advice centre with offerings during 2024.

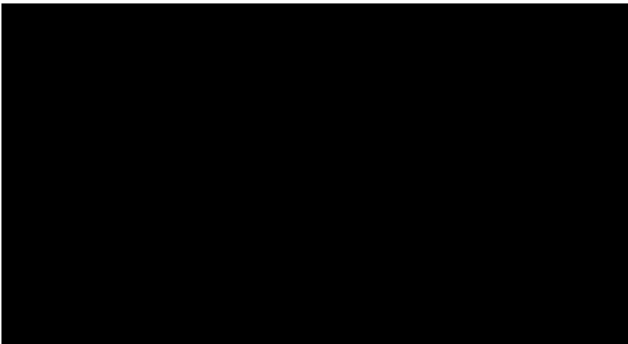
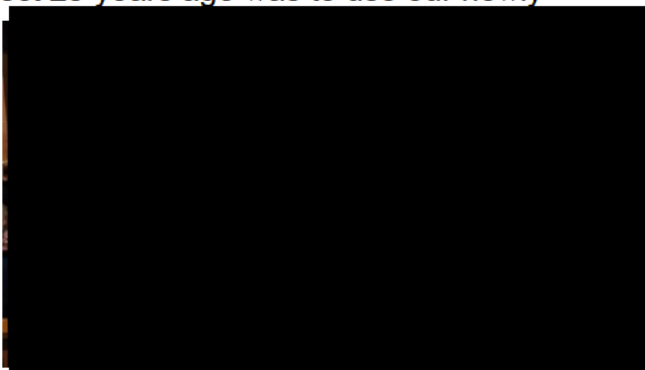
Finances As agreed by session, the World Church commitment for 2024 was £35,000.

It is a privilege to share in the lives and journeys of our partners. Each one has expressed gratitude for our prayers, financial and personal support, and we are grateful for their prayers for us.

During 2024, in addition to all the above activities, two new events stand out as being of particular significance in the life of our church family.

If Prison Walls could Speak

In October we hosted a performance of this one man play, written and performed by Artless Theatre Company, and touring in partnership with Release International. One of the reasons for our refurbishment project 20 years ago was to use our newly flexible building for just such an event as this – although it was some time since we had done so. The requirements of the performance meant that for the first time ever, we were essentially facing the back wall of our church building. Tickets were sold online, and publicised well beyond the walls of our own congregation, resulting in approximately half of the audience coming from elsewhere.



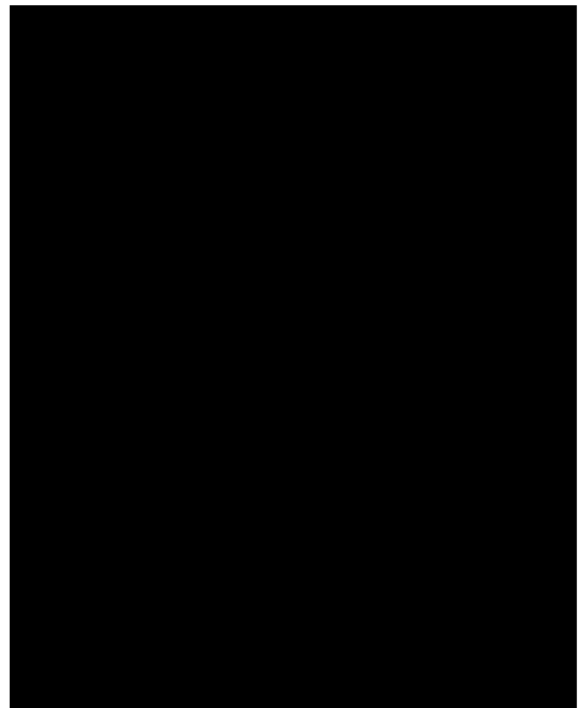
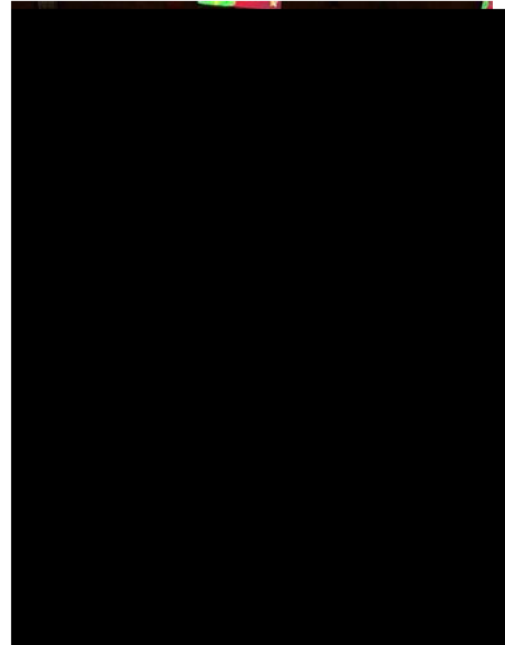
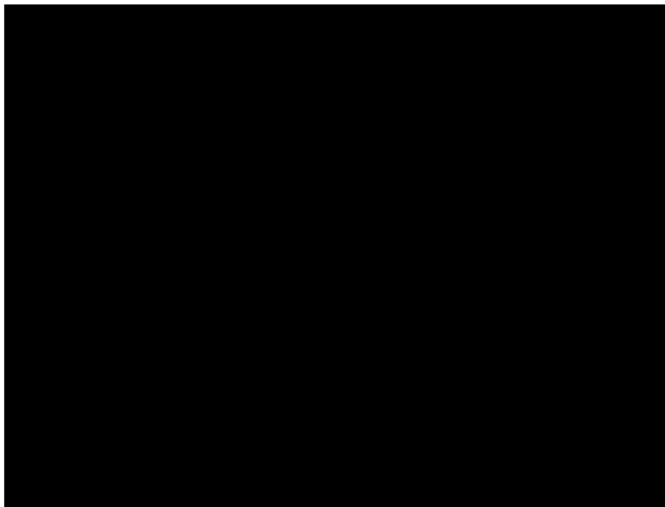
We were immersed in this excellent production, telling the story of Petr Jasek, a Christian aid worker who was imprisoned and tortured for 4 years for assisting the underground church in Sudan. It was a challenging, yet remarkable and uplifting drama which told of the horrors Petr endured. Petr was a man who trusted God in the face of

torture and was able to understand God's purposes and experience His blessings in the darkest of circumstances. Others in prison became Christians because of his witness. We were all deeply moved by the play. We were also encouraged by the success of running such an event, and would hope to do so again in future.



Christmas Party

The other new event of 2024 was the Christmas party! We held a party the Sunday before Christmas for everyone in our church family, and it was great! 120 people were there, aged from 9 months to 90 years. There was space to sit back and relax, and also plenty of space to dance, if that was your thing. We played lots of traditional party games, and the room was full of laughter and happy faces as everyone joined in. We ate together, Santa came to visit, and we ended the evening with one of our church family playing the bagpipes. As we sang Auld Lang Syne together to end the evening our hearts were filled with gratitude for the fantastic diverse family that God has placed us all in at Burnside Blairbeth. It is great to serve Jesus in many different ways, but it is also important that sometimes we just get together to laugh, eat, and have fun. It was a happy night, and brought us all closer together.



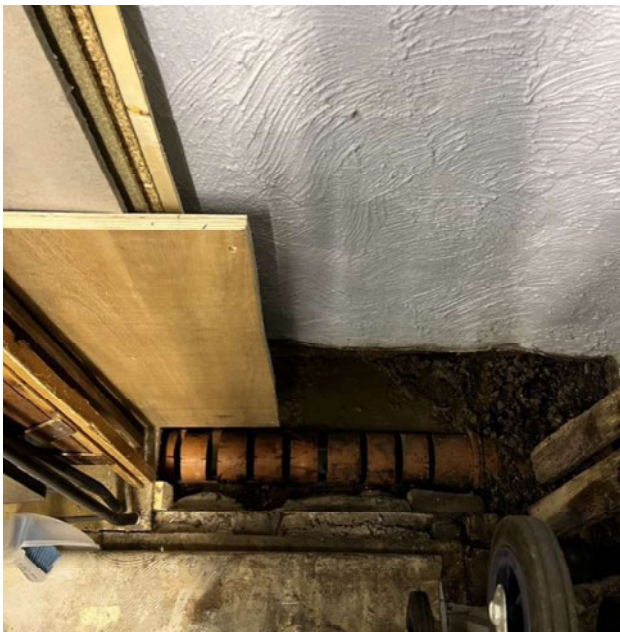
Communication team

In 2024 we continued to do our best to make known the Burnside Blairbeth services, events and news to both our church family and the community in which we live. Our database and main communication tool continues to be ChurchSuite, and this year we have added integration with Stripe, which allows for online sales of items such as event tickets. We have also added the annual permission and information forms for parents of our children and young people, making the whole system increasingly integrated. The encouraging expansion of people involved with AV work is recorded elsewhere in this report. The main communication challenge which we currently face in 2025 is that our 'in house' printer has come to the end of its life, and we have decided not to replace it, but to have our newsletter printed externally. This will require a bit of re-thinking and planning, but we have a great team of volunteers who will rise to the challenge!



Property team

The Property Team undertook a number of maintenance projects in 2024, spending a total of £21,948. This included work to remediate some dampness from water penetration in Store 1 and the Dungeon. A contractor was appointed to carry out investigatory works and then to carry out the necessary repairs. It was found that water was entering the building at the wall and floor slab area.

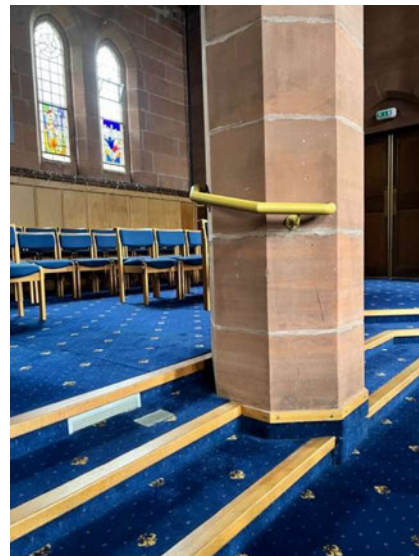


A large soakaway with pump was to be installed to help move water away from the building.



The Property Team also appointed a contractor to carry out some upgrades to the building and premises improving accessibility within the sanctuary and ensuring the safe usage of the garden areas around the church building.

Handrails were installed to the podium and the two pillars in the sanctuary facilitating access to these areas.



A fence was installed to the garden area at the west elevation of the building. The fence was designed to be in keeping with the existing metal work around the building as well as creating a functional space to be enjoyed by the congregation and the organisations that use the building.



Safeguarding

We take safeguarding very seriously at Burnside Blairbeth, and the details of our policies can be found on the safeguarding page of our website at <https://www.burnsideblairbeth.church/about-us/safeguarding.php>

New this year is increased awareness of our morning service livestream, and how to avoid being inadvertently caught on camera. We now have a large sign and some leaflets explaining what we do, and the Welcome Team have had training in how to assist visitors who might have questions about this.

The Staff Team

The staff team have met as before to oversee all matters relating to the staff employed directly by our congregation, to advise the Kirk Session on matters relating to remuneration, and to provide staff with the support that they require to do their jobs as well as possible.

Risk Management

During 2024 the trustees conducted an annual review of the major risks to which we are exposed and, where appropriate, systems or procedures have been implemented to mitigate these risks.

In particular, the trustees reviewed the operational risk register which has been prepared for the charity's current operations. As part of a rolling review of the risks faced by the congregation, the review dates are recorded in the risk register and timeously followed up for future review.

The principal risks identified by the trustees during the year were as follows:

- Loss of key staff
- Inadequate financial reserves
- Lack of compliance with food safety regulations
- Loss of key volunteers
- Lack of financial giving
- Lack of compliance with data protection

Regarding the risk relating to loss of key staff, a staff committee deals with the care of all staff employed locally by the congregation. The working of that committee is highlighted elsewhere in this report.

Loss of key volunteers will always be a principal risk within the church. In order to minimise the impact of such a risk the trustees regularly review current vacancies for key volunteers. The trustees also attempt to look at succession planning for certain key roles.

The financial risks relating to inadequate reserves and lack of giving are addressed by holding a pledge day on a regular basis, usually every two years. We also highlight the financial position to the congregation through regular updates.

The risk relating to lack of compliance with food safety regulations is addressed by the appointment of a food safety co-ordinator who is responsible in conjunction with the trustees for implementing, monitoring, and reviewing effective food safety policies and procedures. The food safety co-ordinator works with church organisations and external hall let users to ensure that these policies and procedures are carried out in a proper manner.

The risk regarding data protection is addressed through a suite of documents including a Data Protection Policy, a Data Retention Policy, a Legitimate Interests Assessment and appropriately worded Privacy Notices and Consent Forms. Privacy Notices will be published from time to time in various ways – on noticeboards, and in communications issued by the congregation. The purchase of ChurchSuite has led to improved and easier compliance with Data Protection regulations and we have now appointed a data protection coordinator to oversee this work.

In 2024, we aim to

- *continue to follow Church of Scotland guidance with regard to PVG training for all those volunteering with vulnerable groups*

Financial Review

Members of the congregation are invited to give their freewill offerings to three separate funds which have been created to meet all the ongoing financial ministry and mission commitments of Burnside Blairbeth Church. The three funds are the General Fund, the Local Mission Fund and the Missionary Partner Fund. The purpose of these funds is shown in Note 14 (Unrestricted General Fund) and Note 16 (Restricted Funds). All members, in accordance with their membership vows, but more importantly as a free response to God's love for them, become part of our freewill offering scheme and give in proportion to how God has blessed them. The scheme is intended to cover all congregational commitments and to avoid the need for special appeals, however, in recent years we have seen the increased need for these. Appendix V provides a summary of the movement in the General Fund, Local Mission Fund and Missionary Partner Fund during 2024.

Total freewill offerings (including donations) to the General Fund, Local Mission Fund and Missionary Partner Fund increased during the year by £10,069 (+3.6%) to £285,698. The main reason for the increase was the result of a Gift Day where, excluding Gift Aid, there were additional offerings received totalling £23,078. We have historically held a Gift Day every two years and it is important to note that without these Gift Days, there would have been substantial deficits to deal with. Income from our open plate increased to £4,025 from £3,138 and continues the year-on-year trend of increasing post Covid. There was a further reduction in giving received from freewill envelopes with it falling to £9,140 from £9,672 in 2023. This very much highlights the changing shape of the demographic of the congregation. Our freewill offerings are now predominantly received by standing order with 81% of the income coming via this payment method.

The number of donors making an offering during the year reduced by a further 12 to 163 meaning a reduction of 49 from 2021. The average freewill offering (excluding gift aid) per donor to the three main funds increased from £1,552 per annum to £1,720 per annum, with the 28 elders acting as trustees during the year contributing average freewill offerings of £4,437 per annum. The impact of having a Gift Day has impacted positively on both of these averages.

Total income across all funds increased by £10,531 (+2.7%) to £400,784. We continued to rent out our property on Church Avenue and received rental income of £5,640. We are delighted that we have been able to continue to support our tenant in the last 12 months and make use of the property appropriately.

Total expenditure and distributions across all funds decreased by £43,311 (-9.6%) to £408,885. Staff costs decreased by £6,922 (-6.9%) to £92,841. Building and property costs, including fabric expenditure, decreased by £40,822 (-28.5%) to £102,534. The main reason for this is that last year we spent £82,215 on new boilers. Excluding the new boiler costs, building and property costs increased by £40,691 because of an increase in spending in our Fabric Fund (£7,918) and a significant increase in our heat and light costs (£15,892). In addition to this, we used £7,483 of the National Giving Day Fund for some building alterations. It is important to highlight the increase in our utility costs as we have benefited in recent years from low unit costs, however, last year faced the same increase that all other businesses and individuals have. Other local costs reduced by £2,501 (-8.6%) to £26,463. Ministry, mission and aid allocations increased by £7,034 (+4.0%) to £184,947.

During 2023 the General Fund decreased by £9,466 to £25,071. This included a General Fund deficit (after routine year end fund transfers) of £10,527 after accounting for the annual inflationary increase in the fund of £1,061. Our General Fund balance remains low and with ongoing increased cost pressures in the next 12 months, primarily from increased gas and electricity rates, this is going to remain a continued pressure point.

Total income to the General Fund increased by £1,592 to £247,639. The General Fund deficit was arrived at after accounting for an increase in expenditure of £10,049 (+4.6%) with fund transfers of £30,856. The fund transfers increased by £8,886 to cover increased Fabric Fund spend but was offset by transferring in the balances from three Restricted Funds that are no longer required – the Helen Barbour Memorial Fund, the Rodger Memorial Children's Club Fund and the Kirk Session Murdoch Fund.

The Local Mission Fund is used to finance the employment of the locally employed ministry and mission staff team as well as other associated ministry and mission costs, including grants to the Cambuslang and Rutherglen Christian Reachout Trust. During the year a grant of £10,000 was distributed to the Reachout Trust. Total income to the Local Mission Fund increased by £3,778 to £90,982. Expenditure within the Local Mission Fund increased by £3,778 (+4.3%) due to salary cost increases, training and support provided to our employees which we are committed to doing.

Our overseas Missionary Partner Fund commitments for the year were met in full with £35,000 distributed from the pooled fund. In addition, a further £9,325 of offerings and tax recovery were earmarked specifically for individual missionary partners.

The budget for 2025 is summarised in Appendix VI. The total offering budget is approximately £311,600. With regards to the 2025 expenditure budget, costs have been budgeted based on previous year costs. We will continue to face increased utility costs which could increase further from around £32,000 to £38,000 as we will face a full financial year with the increased unit costs.

We continue to face challenging financial circumstances within both our congregation and the wider national church. We give thanks to God for the resources we received in 2024. We pray that as a congregation we may continue to trust in his faithfulness and that all our financial commitments will be met once again during 2025 as well as the wisdom to manage our resources appropriately with the focus being on proclaiming the good news of Jesus.

Reserves Policy

The General Fund and the Designated Funds (excluding fixed assets funds) represents the free reserves of the congregation. Each year, subject to there being sufficient funds available, the General Fund is increased to reflect the annual level of inflation, as expressed by the retail prices index. The agreed policy in respect of the General Fund is that if annual income received exceeds outgoings, such excess is available for distribution. However, due to the current financial challenges that the church faces, both locally and nationally, along with wider economic uncertainty it has been agreed not to make further distributions like this.

The remaining unrestricted funds have been designated for certain purposes, the detail and purpose of which are specified in note 15 to the financial statements. However, as stated above, these funds are free to be used at the discretion of the Trustees.

The General Fund balance at 31 December 2024 was £25,071. Designated Fund balances (excluding fixed assets funds) totalled £80,866. Hence, total free reserves (excluding fixed

assets funds) as at 31 December 2024 amounted to £105,937. This represents approximately 4 months of operational expenditure. The Trustees have examined the requirement to maintain free reserves and have concluded that the most appropriate level is between 3 and 6 months of operational expenditure. Hence, reserves are at an appropriate level of what is considered acceptable by the trustees. We continue to monitor our reserves position on a regular basis.

The congregation also holds restricted funds which were created under specific terms and conditions. The detail and purpose of each fund is specified in note 16 to the financial statements.

Structure, Governance and Management

Governing Document

Burnside Blairbeth Church is a congregation of the Church of Scotland, is a registered charity, number SC006633, and for the year to 31 December 2024 was administered in accordance with the terms of the Church of Scotland "Unitary" Deed of Constitution.

Related Parties

The Church of Scotland (charity no.SC011353) is a "designated religious body" under the Charities and Trustee Investment (Scotland) Act 2005. As a result, Burnside Blairbeth Church obtains certain exemptions under the Act. However, while the congregation is under the authority of the Church of Scotland General Assembly and Glasgow Presbytery in matters of a spiritual nature, it is financially independent. As a consequence, no related party transactions with the Church of Scotland are shown in the financial statements.

Organisational Structure

The Kirk Session, which meets six times a year, is responsible for spiritual matters and for oversight of all aspects of congregational life. Certain responsibilities of the Kirk Session are delegated to the various remit teams, including the Finance Committee and Property Committee, as appropriate.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have gifts of spiritual leadership and pastoral oversight. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

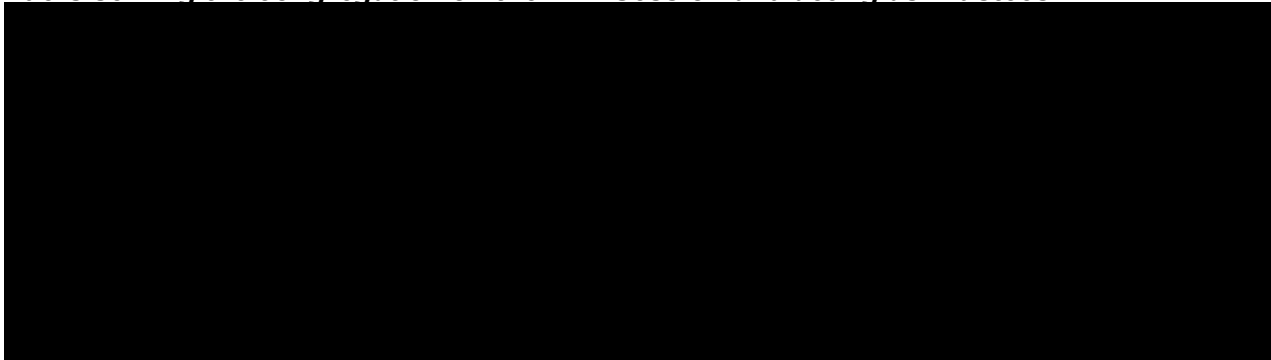
Trustee Induction and Training

All trustees have been supplied with literature setting out their obligations as trustees. In addition, new trustees are supplied with an Induction Pack together with the publication, "Guidance for charity trustees", issued by the Office of the Scottish Charity Regulator. As appropriate, trustees are briefed on new legislation and developments relevant to the charity sector.

Trustees

The trustees serving at any time during the year and since the year end were as follows:

Elders serving the congregation on the Kirk Session and acting as Trustees

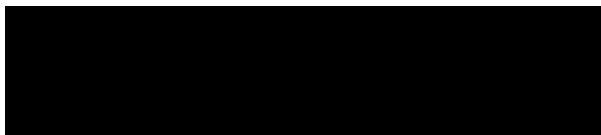


* [REDACTED] passed away on 8th November 2024. We give thanks for his life and commitment as an elder.

** Elder was appointed on 10th March 2024.

Principal Office Bearers

Minister:
Session Clerks:
Treasurer:



Independent Examiner:

[REDACTED] Azets Audit Services
Titanium 1, Kings Inch Place, Glasgow, PA4
8WF

Reference and Administrative Information

Charity Name: Burnside Blairbeth Church of Scotland
Charity Registration Number: SC006633
Church of Scotland Congregation Reference: 160844
Principal Office: 2 Church Avenue, Burnside, Rutherglen, Glasgow G73
5BX

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the method and principles in the applicable Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Appointment of Independent Examiner

[REDACTED] of Azets, Chartered Accountants has been appointed to act as independent examiner to the charity.

Approved by the Trustees and signed on their behalf by

[REDACTED]
September 2025

Independent Examiner's Report to the Trustees of Burnside Blairbeth Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 27 to 44.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Azets Audit Services
Titanium 1
Kings Inch Place
Glasgow
PA4 8WF

5 September 2025

Burnside Blairbeth Church of Scotland
Statement of Financial Activities
Year ended 31 December 2024

	Note	Unrestricted Funds 2024		Restricted Funds 2024		Total 2024		Unrestricted Funds 2023		Restricted Funds 2023		Total 2023	
		General		Designated				General		Designated			
		£	£	£	£	£	£	£	£	£	£	£	£
Income from:													
Donations and legacies	2	228,379	149,334	377,713		226,491	-	140,373	366,864				
Charitable activities	3	2,230	1,422	3,652		2,890	1,076	3,966					
Investment income	4	4,357	2,048	6,405		3,782	1,681	5,463					
Other income	5	12,673	-	12,673		12,885	-	12,885					
Total income		247,639	2,048	400,784		246,047	1,681	142,525	390,253				
Expenditure on:													
Charitable activities	6	224,149	30,358	406,785		214,000	13,528	222,468	449,996				
Governance costs: independent examiner		2,100		2,100		2,200		2,200	2,200				
Total expenditure		226,249	30,358	408,885		216,200	13,528	222,468	452,196				
Net income / (expenditure) before gains and losses on investments		21,390	(28,311)	(8,101)		29,847	(11,847)	(79,943)	(61,943)				
Net Gains / (losses) on assets and investments				121				130	130				
Net income / (expenditure)		21,390	(28,311)	(7,980)		29,847	(11,847)	(79,813)	(61,814)				
Transfers between funds		(30,856)	34,255	-		(21,970)	21,970	-	-				
Gains/(Losses) on revaluation of fixed assets			-	-			-	-	-				
Net movement in funds		(9,466)	5,945	(7,980)		7,878	10,122	(79,813)	(61,814)				
Reconciliation of funds:													
Total funds brought forward		34,537	654,921	701,042		26,660	644,799	91,397	762,856				
Total funds carried forward		25,071	660,866	693,062		34,537	654,921	11,584	701,042				

The notes on pages 29 to 44 form an integral part of these financial statements.

Burnside Blairbeth Church of Scotland
Balance Sheet
As at 31 December 2024

		2024	2023
		£	£
	Note		
Fixed assets			
Tangible fixed assets	8	580,000	580,000
Investments	9	2,481	2,360
		<u>582,481</u>	<u>582,360</u>
Current Assets			
Debtors	10	12,999	13,496
Short Term Deposits		96,528	94,342
Interest Bearing Bank Accounts		42,770	47,869
Cash on hand		95	5
		<u>152,392</u>	<u>155,712</u>
Current Liabilities			
Creditors: amounts falling due within one year	11	41,811	37,030
Net Current Assets		<u>110,581</u>	<u>118,682</u>
Net Assets		<u>693,062</u>	<u>701,042</u>
Funds			
Unrestricted general fund	14	25,071	34,537
Unrestricted designated funds	15	660,866	654,921
Restricted funds	16	7,125	11,584
Total Funds		<u>693,062</u>	<u>701,042</u>

The financial statements were approved by the Kirk Session on *5th September* 2025.
 For and on behalf of the Trustees:



Treasurer

Session Clerk

The notes on pages 29 to 44 form an integral part of these financial statements.

1. Accounting Policies

1.1 Basis of preparation and Statement of Compliance

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard 102 (effective January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Fund Accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

1.3 Income

Income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is the earliest of the estate account being finalised, the date of receipt, or where there is sufficient evidence to provide the necessary certainty that the legacy will be received and the value can be measured with sufficient reliability. Legacies are credited to the relevant fund either in accordance with the wishes of the donor or as approved by the Kirk Session.

Tax recoverable on Gift Aid but not received is accrued at the year end.

1.4 Donations

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its measurement can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.5 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.6 Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church buildings, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the Statement of Financial Activities in the period in which the liability arises.

Buildings owned by the congregation are revalued at market value on a regular basis. Fixtures, fittings and equipment are written off in the year of purchase.

Accounting Policies (continued)

1.7 Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

1.8 Taxation

Burnside Blairbeth Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

1.9 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities estimate of the amount required to settle the obligation at the reporting date. The exception is that where settlement is deferred for more than 12 months after the reporting date. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.10 Expenditure on charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities include the costs of both direct service provision and the payment of grant awards if applicable.

1.11 Governance costs

Governance costs (which are included as a component of support costs in accordance with the SORP) comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitution and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

1.12 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.13 Pensions

The pension costs charged in the financial statements represent the contributions payable by the charity during the year.

1.14 Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.15 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.16 Judgements and estimates

In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

	Unrestricted Funds 2024		Restricted Funds 2024		Total 2024		Unrestricted Funds 2023		Restricted Funds 2023		Total 2023	
	General		Designated				General		Designated			
	£	£	£	£	£	£	£	£	£	£	£	£
2. Donations and legacies												
Offerings												
<i>General Fund, Local Mission Fund and Missionary Partner Fund offerings:</i>												
Gift aid	165,391	-	93,727	-	259,118	158,790	-	92,492	-	251,282		
Non gift aid	11,675	-	9,647	-	21,322	12,935	-	7,454	-	20,389		
Open plate	4,025	-	-	-	4,025	3,138	-	-	-	3,138		
Donations	1,234	-	-	-	1,234	595	-	-	-	595		
Total freewill offerings	182,324	-	103,374	-	285,698	175,458	-	99,946	-	275,404		
Offerings for other purposes												
Total offerings & donations	182,324	-	122,765	-	305,089	175,458	-	115,371	-	290,829		
Tax recoverable on freewill offerings	44,404	-	22,646	-	67,050	44,742	-	22,292	-	67,033		
Tax recoverable on other offerings	-	-	2,947	-	2,947	1,750	-	1,750	-	1,750		
Total tax recoverable	44,404	-	25,593	-	69,997	44,742	-	24,042	-	68,784		
Total offerings and tax recoverable	226,729	-	148,358	-	375,087	220,200	-	139,413	-	359,613		
Legacies												
Legacy - 2023	-	-	-	-	-	5,051	-	-	-	5,051		
Total legacies	-	-	-	-	-	5,051	-	-	-	5,051		
Other donations												
Contributions from congregational organisations	1,650	-	976	-	1,650	1,240	-	960	-	1,240		
Guild capitulation fees, projects & other income	-	-	-	-	976	-	-	-	-	960		
Total other donations	1,650	-	976	-	2,626	1,240	-	960	-	2,200		
Total donations and legacies	228,379	-	149,334	-	377,713	226,491	-	140,373	-	366,864		

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
General Designated	£	£	£
	2,890	1,076	2,890 1,076
	2,890	1,076	3,966

3. Income from charitable activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
General Designated	£	£	£
Weddings and Funerals	2,230		2,230
Guild coffee mornings and fayres		1,422	1,422
	2,230	1,422	3,652

4. Investment income

Deposit interest	2,763	2,048	226	5,037
Bank interest	767		56	823
Dividends received			60	60
Endowment income	827			827
	4,357	2,048	341	6,746

5. Other income

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
General Designated	£	£	£
Grants			
South Lanarkshire Council	800		800
	800	-	800
Contributions re use of premises	6,445		6,445
Rental of 11 Church Avenue	5,640		5,640
	12,885	-	12,885

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

Notes / Appendix	Unrestricted Funds 2024		Restricted Funds 2024	Total 2024	Unrestricted Funds 2023		Restricted Funds 2023	Total 2023
	General £	Designated £	£	£	General £	Designated £	£	£
6. Analysis of Expenditure								
Costs of charitable activities								
<i>National ministry and mission & wider work</i>								
Note 6.1								
Church of Scotland contributions	121,068			121,068	120,104			120,104
Other mission, outreach and aid allocations	1,000		62,879	63,879	1,000		56,809	57,809
	122,068	-	62,879	184,947	121,104	-	56,809	177,913
<i>Local staff costs</i>								
Note 6.2	8,514		75,693	84,207	20,476		71,353	91,829
Note 6.2	207		5,209	5,416	398		4,851	5,250
	1,764		80	1,844	1,385		-	1,385
			-	-			1,000	1,000
	-		-	-	300		-	300
	-		-	-	-		-	-
Note 6.2			1,374	1,374			-	-
	10,485	-	82,356	92,841	22,559	-	77,204	99,763
<i>Building & property costs</i>								
	32,485			32,485	16,593			16,593
	12,423			12,423	10,923			10,923
	7,157			7,157	3,682			3,682
				-				-
App. I		21,246	702	21,948		13,328	82,215	95,544
		7,483		7,483				-
	16,636			16,636	13,305			13,305
	1,509			1,509	675			675
	2,893			2,893	2,798			2,798
	-			-	(164)			(164)
	73,104	28,729	702	102,534	47,812	13,328	82,215	143,356
<i>Other local costs</i>								
	(196)		-	(196)	(422)			(422)
	1,897			1,897	3,521			3,521
	3,364			3,364	3,438			3,438
	1,319			1,319	1,240			1,240
	2,094			2,094	1,956			1,956
	202			202	60			60
	(33)			(33)	(407)			(407)
			6,266	6,266			6,184	6,184
	1,480			1,480	2,652			2,652
	-	1,629		1,629	-	200		200
	1,951			1,951	4,776			4,776
	2,081			2,081	2,207			2,207
	-			-	-			-
	-			-	54			54
	346			346	318			318
	720			720	-			-
	1,886		75	1,961	1,871		55	1,926
	1,380			1,380	1,262			1,262
	18,492	1,629	6,341	26,463	22,525	200	6,239	28,964
	224,149	30,358	152,278	406,785	214,000	13,528	222,467	449,996

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

Appendix	Unrestricted Funds 2024			Restricted Funds 2024	Total 2024	Unrestricted Funds 2023		Restricted Funds 2023	Total 2023
	General	Designated				General	Designated		
	£	£	£	£	£	£	£	£	£
6. Analysis of Expenditure									
Costs of charitable activities (continued)									
6.1 National ministry and mission & wider work									
<i>Church of Scotland contributions:</i>									
Church of Scotland Giving to Grow contribution	108,733			108,733		113,077			113,077
Glasgow Presbytery dues	12,335			12,335		7,027			7,027
	<u>121,068</u>	<u>-</u>	<u>-</u>	<u>121,068</u>		<u>120,104</u>	<u>-</u>	<u>-</u>	<u>120,104</u>
<i>Other mission and outreach allocations:</i>									
<i>Distributions and donations:</i>									
General Fund distributions	II	1,000		1,000		1,000			1,000
Local Mission Fund distribution	II			10,000	10,000			10,000	10,000
Missionary Partner Fund (overseas) distributions	II			44,325	44,325			35,913	35,913
Scripture Union Scotland Holiday Sponsorship	II			450	450			300	300
Offerings and donations for special purposes	II			8,104	8,104			10,596	10,596
		<u>1,000</u>	<u>-</u>	<u>62,879</u>	<u>63,879</u>	<u>1,000</u>	<u>-</u>	<u>56,809</u>	<u>57,809</u>
		<u>122,068</u>	<u>-</u>	<u>62,879</u>	<u>184,947</u>	<u>121,104</u>	<u>-</u>	<u>56,809</u>	<u>177,913</u>

6. Analysis of Expenditure

Costs of charitable activities (continued)

6.2 Staff costs and numbers

Number of employees

The average monthly number of employees (including trustees) during the year, calculated on the basis of a head count, was as follows:

	2024 Number	2023 Number
Pastoral Care (part-time)	1	1
Community Outreach, Children's and Youth Development	1	1
Facilities Management	1	1
Cleaning (part-time)	1	1
	<u>4</u>	<u>4</u>


Employment costs

	Unrestricted Funds 2024		Restricted Funds 2024	Total 2024	Total 2023
	General £	Designated £	£	£	£
Wages and salaries					
Wages and salaries	8,514		74,631	83,145	90,747
Social security costs (national insurance)	0		1,062	1,062	1,082
Wages, salaries and social security costs	<u>8,514</u>	<u>-</u>	<u>75,693</u>	<u>84,207</u>	<u>91,829</u>
Pension costs	207		5,209	5,416	5,250
Total employment costs	<u>8,721</u>	<u>-</u>	<u>80,902</u>	<u>89,623</u>	<u>97,079</u>

No employee received remuneration of over £60,000 in the year (2023: nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £30,135 (2023: £31,642) and the maximum stipend (in the fifth and subsequent years) was £38,884 (2023: £37,032).

Gifts to trustees and staff

	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
	General £	Designated £	£	£	£
Leaving presentation gifts:					
			1,374	1,374	-
	<u>-</u>	<u>-</u>	<u>1,374</u>	<u>1,374</u>	<u>-</u>

6. Analysis of Expenditure

Costs of charitable activities (continued)

6.3 Trustee remuneration and related party transactions

██████████ minister of Burnside Blairbeth Church, in his capacity as teaching elder acts as a trustee of the charity. He is paid directly by the Church of Scotland. However, he also received reimbursement of expenses incurred totalling £4,657 (2023: £4,182) including council tax.

During the year total freewill offerings (excluding special offerings) including gift aid tax of £150,214 (2023: £141,591) was donated to the congregation from the 28 elders (2023: 26 elders) acting as trustees at the year end.

7. Pension costs

The charity operates a defined contribution pension scheme in respect of four members of staff. The scheme and its assets are held independently.

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

	Buildings	Total 2024	Total 2023
	£	£	£
8. Tangible Fixed Assets			
Valuation			
At 1 January 2024	580,000	580,000	580,000
Revaluation	-	-	-
At 31 December 2024	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>
Accumulated Depreciation			
At 1 January 2024		-	-
Revaluation		-	-
Charge for year		-	-
At 31 December 2024		<u>-</u>	<u>-</u>
Net Book Value			
At 1 January 2024	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>
At 31 December 2024	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>

The buildings included above comprise the heritable properties owned by the congregation, namely the manse at 59 Blairbeth Road, Burnside and the dwelling house at 11 Church Avenue, Burnside. Both properties were held at current market value at December 2024.

9. Fixed Asset Investments

	2024	2023
	£	£
Market value at 1 January 2024	2,360	2,231
Unrealised gain / (loss) on revaluation	121	130
Market value at 31 December 2024	<u>2,481</u>	<u>2,360</u>
Investments at cost 31 December 2024	<u>1,222</u>	<u>1,222</u>

Analysis of Investments:

	Units	Cost	Market Value	
			2024	2023
		£	£	£
Church of Scotland Investors Trust - Growth Fund	200	100	1,276	1,166
Church of Scotland Investors Trust - Income Fund	109	1,122	1,205	1,194
		<u>1,222</u>	<u>2,481</u>	<u>2,360</u>

All investments are held within the UK.

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

	2024	2023
	£	£
10. Debtors		
Gift aid tax recoverable	6,898	7,732
Prepayments and accrued income	6,101	5,764
	<u>12,999</u>	<u>13,496</u>

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Special offerings and donations held for restricted purposes	5,922	7,305
Trade creditors	9,713	4,524
Accruals	26,177	25,201
	<u>41,811</u>	<u>37,030</u>

12. Analysis of Net Assets between Funds

	Unrestricted Funds		Restricted Funds	Total Funds 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Fixed Assets	-	580,000	-	580,000	580,000
Investments	-	-	2,481	2,481	2,360
Current Assets	60,960	80,866	10,566	152,392	155,712
Current Liabilities	(35,889)	-	(5,922)	(41,811)	(37,030)
Net Assets at 31 December 2024	<u>25,071</u>	<u>660,866</u>	<u>7,125</u>	<u>693,062</u>	<u>701,042</u>
	Unrestricted Funds		Restricted Funds	Total Funds 2023	
	General	Designated			
	£	£	£	£	
Fixed Assets	-	580,000	-	580,000	
Investments	-	-	2,360	2,360	
Current Assets	64,262	74,921	16,530	155,712	
Current Liabilities	(29,725)	-	(7,305)	(37,030)	
Net Assets at 31 December 2023	<u>34,537</u>	<u>654,921</u>	<u>11,584</u>	<u>701,042</u>	

13. Volunteers

The congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

14. Unrestricted General Fund

	2024	2023
	£	£
Income from:		
Donations and legacies		
Offerings	182,324	175,458
Tax recoverable	44,404	44,742
	<u>226,729</u>	<u>220,200</u>
Legacies	-	5,051
Other donations	1,650	1,240
Total donations and legacies	<u>228,379</u>	<u>226,491</u>
Charitable activities	2,230	2,890
Investment income	4,357	3,782
Other income	12,673	12,885
Total income	<u>247,639</u>	<u>246,047</u>
Expenditure on:		
Charitable activities:		
National ministry and mission & wider work	122,068	121,104
Local staff costs	10,485	22,559
Building & property costs	73,104	47,812
Other local costs	18,492	22,525
Total expenditure on Charitable activities	<u>224,149</u>	<u>214,000</u>
Governance costs: Independent examiner's fee	<u>2,100</u>	<u>2,200</u>
Net income / (expenditure)	<u>21,390</u>	<u>29,847</u>
Transfers between funds		
To Youth Holiday Sponsorship Fund	(450)	-
To Fabric fund	(31,005)	(18,720)
To Carpet fund	(1,000)	(1,000)
To Communications fund	(2,250)	(2,250)
From Rodger Memorial Children's Club Fund	1,885	-
From Helen Barbour Memorial Fund	18	-
From Kirk Session Murdoch Fund	1,946	-
Total transfers between funds	<u>(30,856)</u>	<u>(21,970)</u>
Net movement in funds	(9,466)	7,877
Total funds brought forward	34,537	26,660
Total funds carried forward	<u>25,071</u>	<u>34,537</u>

Purpose of Unrestricted General Fund

The General Fund, together with the Designated Funds (excluding the Fixed Assets Fund), shown in note 15, represent the free reserves of the congregation. The trustees are free to use the General Fund in furtherance of the Church's objectives.

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

15. Unrestricted Designated Funds

	Fabric Fund	Communications Fund	Organ Fund	Carpet Fund	National Giving Day Fund	Fixed Assets Fund	Total 2024	Total 2023
	£	£	£	£	£	£	£	£
Income from:								
Incoming resources from generated funds								
Voluntary income							-	-
Investment income	741	501	337	469			2,048	1,681
Incoming resources from charitable activities								
							-	-
Other incoming resources								
							-	-
Total incoming resources	741	501	337	469	-	-	2,048	1,681
Expenditure on:								
Cost of generating funds							-	-
Charitable activities	21,246	1,629			7,483		30,358	13,528
Governance costs							-	-
Total resources expended	21,246	1,629	-	-	7,483	-	30,358	13,528
Net income / (expenditure) before gains and losses on investments	(20,505)	(1,128)	337	469	(7,483)	-	(28,311)	(11,847)
Net Gains /(losses) on assets							-	-
Net income / (expenditure)	(20,505)	(1,128)	337	469	(7,483)	-	(28,311)	(11,847)
Transfers between funds								
From / (to) general fund	31,005	2,250	-	1,000			34,255	21,970
Total transfers between funds	31,005	2,250	-	1,000	-	-	34,255	21,970
Net movement in funds	10,500	1,122	337	1,469	(7,483)	-	5,945	10,123
Total funds brought forward	26,000	9,367	6,362	12,849	20,344	580,000	654,921	644,799
Total funds carried forward	36,500	10,488	6,699	14,318	12,861	580,000	660,866	654,921

	Fabric Fund	Communications Fund	Organ Fund	Carpet Fund	National Giving Day Fund	Fixed Assets Fund	Total 2023
	£	£	£	£	£	£	£
Income from:							
Incoming resources from generated funds							
Voluntary income							-
Investment income	608	411	277	385			1,681
Expenditure on:							
Charitable activities	13,328	200					13,528
Net income / (expenditure) before gains and losses on investments	(12,720)	211	277	385	-	-	(11,847)
Net Gains /(losses) on assets							-
Net income / (expenditure)	(12,720)	211	277	385	-	-	(11,847)
Transfers between funds							
From / (to) general fund	18,720	2,250	-	1,000			21,970
Total transfers between funds	18,720	2,250	-	1,000	-	-	21,970
Net movement in funds	6,000	2,461	277	1,385	-	-	10,123
Total funds brought forward	20,000	6,906	6,085	11,464	20,344	580,000	644,799
Total funds carried forward	26,000	9,367	6,362	12,849	20,344	580,000	654,921

15. Unrestricted Designated Funds (continued)

Purpose of Unrestricted Designated Funds

Fabric Fund

Repairs and improvements to fabric and property are charged to the Fabric Fund. At the end of the year a transfer is made to the Fabric Fund to bring the fund to a level which is deemed sufficient to fund projected future repairs and maintenance expenditure.

Communications Fund

The Communications Fund is held to finance expenditure on items used for communication , including the purchase of printers, photocopiers, computers, audio visual, sound desk and other office equipment .

Organ Fund

The Organ Fund is held to finance major repairs to the organ including the overhaul of the organ.
The Organ Fund is not designed to fund regular or routine servicing and maintenance.

Carpet Fund

The Carpet Fund is held to finance the replacement of the carpet in the sanctuary of the Burnside Church premises. It may also be used to fund other floor coverings and carpets.

Fixed Assets Fund

The Fixed Assets Fund has been set up to hold the fixed assets of the charity. The heritable properties owned by the congregation, namely the manse at 59 Blairbeth Road, Burnside and the dwelling house at 11 Church Avenue, Burnside.

National Giving Day Fund

In 2021, the church participated in the Church of Scotland National Giving Day. This was an opportunity for congregations to make gifts which could be used for any purpose as long as it met their charitable objectives. The gifts received have been segregated in a designated fund to allow the congregation to use these for specific projects in its local community.

16. Restricted Funds

	Local Mission Fund	Missionary Partners Fund	Special Fabric & Communications Fund	Sunday Clubs Fund	Youth Holiday Sponsorship Fund	Offerings & Donations for Special Purposes	Rodger Memorial Children's Club Fund	Helen Barbour Memorial Fund	Kirk Session Benevolent Fund	Kirk Session Murdoch Fund	The Guild Fund	The Regal Circle Fund	Total 2024	Total 2023
Income from:														
Donations and legacies	90,979	44,366	-	-	-	9,478	-	-	-	-	4,512	-	149,334	140,373
Charitable activities	-	-	-	-	-	-	-	-	-	-	1,422	-	1,422	1,076
Investment income	3	35	106	-	-	-	85	0	21	91	-	-	341	1,076
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income	90,982	44,400	106	-	-	9,478	85	0	21	91	5,934	-	151,097	142,525
Expenditure on:														
Charitable activities	90,982	44,400	702	-	450	9,478	-	-	-	-	6,266	-	152,278	222,468
Governance costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	90,982	44,400	702	-	450	9,478	-	-	-	-	6,266	-	152,278	222,468
Net income / (expenditure) before gains and losses on investments	0	0	(596)	-	(450)	(0)	85	0	21	91	(333)	-	(1,181)	(79,943)
Net Gains / (losses) on investments	-	-	-	-	-	-	110	-	-	11	-	-	121	130
Net income / (expenditure)	0	0	(596)	-	(450)	(0)	195	0	21	102	(333)	-	(1,060)	(79,813)
Transfers between funds														
From/ (to) general fund	-	-	-	-	450	-	(1,885)	(18)	-	(1,946)	-	-	(3,399)	-
Total transfers between funds	-	-	-	-	450	-	(1,885)	(18)	-	(1,946)	-	-	(3,399)	-
Net movement in funds	0	0	(596)	-	-	(0)	(1,690)	(18)	21	(1,844)	(333)	-	(4,459)	(79,813)
Total funds brought forward	0	(0)	3,564	-	1,116	-	1,690	18	1,444	1,844	1,819	89	11,584	91,397
Total funds carried forward	0	0	2,968	-	1,116	(0)	-	-	1,465	-	1,486	89	7,125	11,584

	Local Mission Fund	Missionary Partners Fund	Special Fabric & Communications Fund	Sunday Clubs Fund	Youth Holiday Sponsorship Fund	Offerings & Donations for Special Purposes	Rodger Memorial Children's Club Fund	Helen Barbour Memorial Fund	Kirk Session Benevolent Fund	Kirk Session Murdoch Fund	The Guild Fund	The Regal Circle Fund	Total 2023
Income from:													
Donations and legacies	87,201	35,949	-	-	750	10,596	-	-	-	-	5,876	-	140,373
Charitable activities	-	-	-	-	-	-	-	-	-	-	1,076	-	1,076
Investment income	3	18	891	-	-	-	72	0	17	75	-	-	1,076
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income	87,204	35,967	891	-	750	10,596	72	0	17	75	6,952	-	142,525
Expenditure on:													
Charitable activities	87,204	35,968	82,215	-	300	10,596	-	-	-	-	6,184	-	222,468
Net income / (expenditure) before gains and losses on investments	0	(0)	(81,325)	-	450	-	72	0	17	75	768	-	(79,943)
Net Gains / (losses) on investments	-	-	-	-	-	-	86	-	-	44	-	-	130
Net income / (expenditure)	0	(0)	(81,325)	-	450	-	158	0	17	119	768	-	(79,813)
Transfers between funds													
From/ (to) general fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers between funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Net movement in funds	0	(0)	(81,325)	-	450	-	158	0	17	119	768	-	(79,813)
Total funds brought forward	0	-	84,889	-	666	-	1,532	18	1,427	1,725	1,051	89	91,397
Total funds carried forward	0	(0)	3,564	-	1,116	-	1,690	18	1,444	1,844	1,819	89	11,584

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

16. Restricted Funds (continued)

Purpose of Restricted Funds

Local Mission Fund

The Local Mission Fund is held to finance expenditure on local ministry and mission activity. The fund is to be used to support financially the employment of local mission and ministry team staff (covering their pay and associated training, development and expenses) and to provide financial support for the employment of the local Reachout Trust schools and youth worker(s).

The local ministry and mission team employees covered by the fund during the year were our Pastoral Assistant (Kate Airlie), our Church Worker - Local Mission, (Andrew MacArthur) and our Facilities Co-ordinator -Local Mission (Alan Hudson).

Missionary Partners' Fund

The Missionary Partners' Fund is used to support financially our missionary partners and their organisations working overseas. The fund is designed to be used to assist our missionary partners with their personal financial needs and not to fund specific projects. Each year the Kirk Session decides how the fund should be distributed.

Special Fabric & Communications Fund

The Special Fabric & Communications Fund is held to finance expenditure on special or high value items of repairs and capital replacement. The Fund is not designed to meet routine repairs and improvements to fabric and property.

Sunday Clubs' Fund

The Sunday Clubs' Fund is held for the purpose of distributing the weekly offerings given by the children of the Sunday Clubs. At the beginning of each year the leaders of the Sunday Clubs decide how the fund should be distributed.

Youth Holiday Sponsorship Fund

The Youth Holiday Sponsorship Fund is held to allow the congregation to sponsor children and young people with whom we have contact to attend residential events run by organisations such as Scripture Union Scotland (SUS). These events include SUS holidays, SUS weekends and conferences for senior pupils.

Offerings & Donations for Special Purposes

This represents restricted offerings and donations for special purposes which are then distributed in full in line with the donors' wishes.

Rodger Memorial Children's Club Fund

The Rodger Memorial Children's Club Fund is used to fund children's activities at Rodger Memorial.

Helen Barbour Memorial Fund

The Helen Barbour Memorial Fund is used to assist with the purchase of DVD's used by children and young people.

Kirk Session Benevolent Fund

The Benevolent Fund is a Kirk Session Fund used to financially assist those in need within the parish. The fund is confidential in nature and is used at the discretion of the Minister and the Treasurer.

Kirk Session Murdoch Fund

The Murdoch Fund is a Kirk Session Fund available to be used for general purposes.

The Guild Fund

The Guild Fund is used to record the financial activities of the Guild.

The Regnal Circle Fund

The Regnal Circle Fund is used to record the financial activities of the Regnal Circle.

Burnside Blairbeth Church of Scotland
Notes to Financial Statements (continued)
Year ended 31 December 2024

17. Financial instruments

	2024	2023
	£	£
Financial Assets		
Financial assets measured at fair value	2,481	2,360
Financial assets measured at amortised cost	152,392	155,712
	<u>154,873</u>	<u>158,073</u>
Financial Liabilities		
Financial liabilities measured at amortised cost	<u>41,811</u>	<u>37,030</u>

Financial assets measured at fair value include investments.

Financial assets measured at amortised cost include cash at bank, short term deposits and other debtors.

Financial liabilities measured at amortised cost include other creditors and accruals.

Burnside Blairbeth Church of Scotland

The following pages do not form part of the statutory ac

Burnside Blairbeth Church of Scotland
Year ended 31 December 2024

Appendix I

Analysis of Fabric Fund & Communication Fund Expenditure

	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
	General £	Designated £	£	£	£
Fabric Fund					
<i>Burnside:</i>					
Boiler plant replacement			702	702	82,215
Stone pointing and roof repairs		2,307		2,307	6,380
Creche and dungeon dampness		11,180		11,180	2,940
Plumbing Upgrades				-	2,460
General maintenance		1,317		1,317	215
Electrical Upgrades				-	765
Tree management				-	490
External Lighting		767		767	-
Main Hall Gutter Outlet		1,593		1,593	-
Slab levelling and replacement		650		650	-
Internal Redecorations		647		647	-
<i>Blairbeth:</i>					
General maintenance				-	-
<i>Manse:</i>					
Roof & Stone Repairs		2,785		2,785	-
<i>11 Church Avenue</i>					
Replacement windows				-	-
Decoration				-	-
General maintenance				-	78
	-	21,246	702	21,948	95,544
Communications Fund					
Microphones & Adaptors		1,629		1,629	200
	-	1,629	-	1,629	200
	-	22,875	702	23,577	95,743

Burnside Blairbeth Church of Scotland

Year ended 31 December 2024

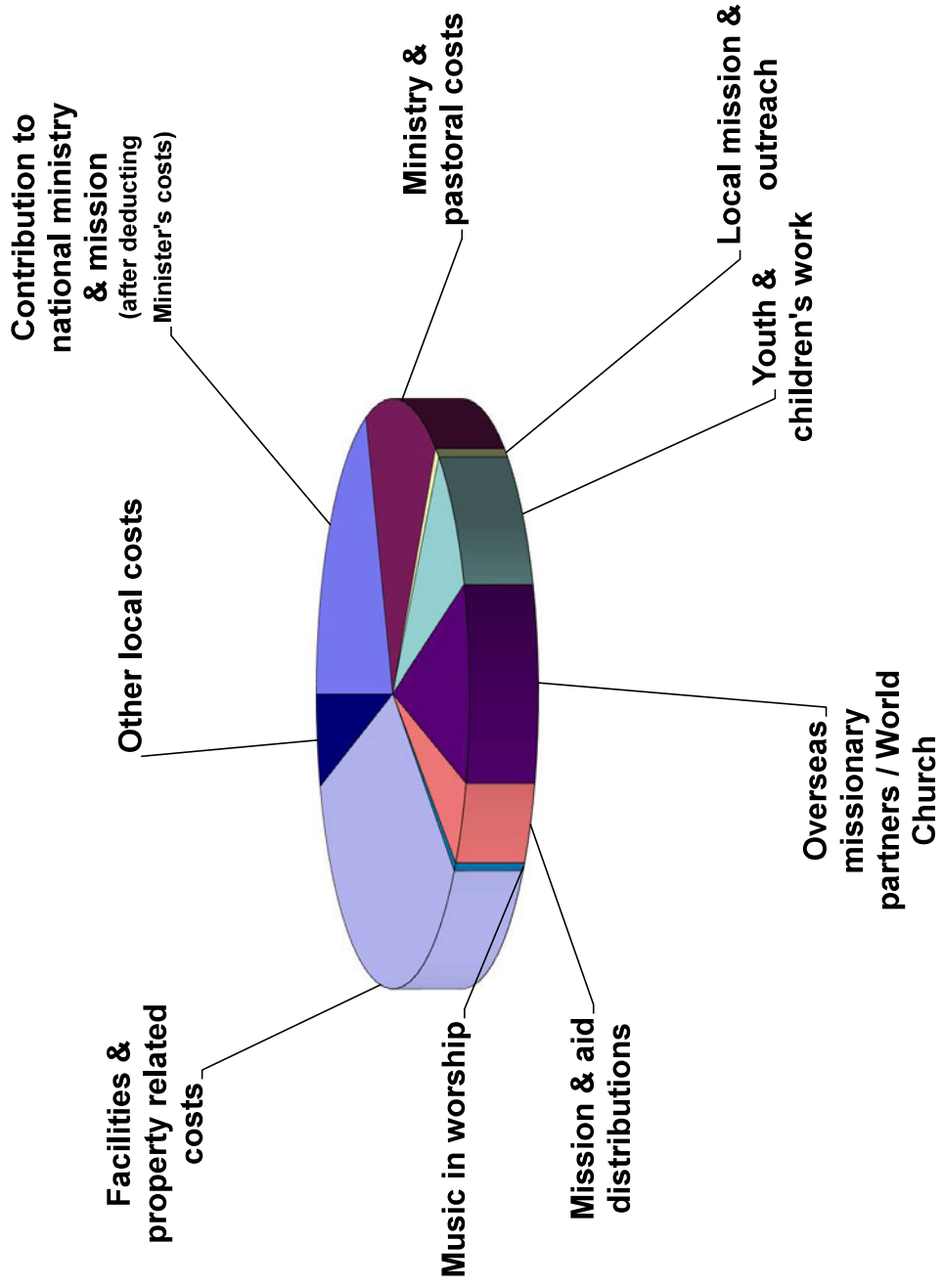
Appendix II

Analysis of Mission, Outreach, Aid & Other Distributions

General Fund Distribution	Local Mission Fund Distribution	Missionary Partner Fund Distribution	Youth Holiday Sponsorship Fund	Offerings & Donations for Special Purposes	Sunday Club Fund Distribution	Guild Fund Donations	Total 2024	Total 2023
£	£	£	£	£	£	£	£	£
		11,000					11,000	11,000
		2,000					2,000	688
		9,000					9,000	9,063
		6,250					6,250	-
		4,000					4,000	4,000
				1,365			1,365	1,365
		4,500					4,500	4,500
							-	-
		2,500					2,500	2,500
		2,000					2,000	2,163
		1,075					1,075	-
		2,000					2,000	2,000
Missionary Partners (Scotland):								
Cambuslang & Rutherglen Christian Reachout Trust								
	10,000			1,000			11,000	10,625
Other overseas mission and aid distributions:								
TEAR Fund - Christmas Appeal								
				802			802	1,803
TEAR Fund - Earthquake Appeal								
							-	2,326
Christian Aid - General								
				250			250	188
Other mission and aid distributions (Scotland):								
The Well								
1,000				1,095			2,095	2,499
The Lodging House Mission								
				325			325	300
Glasgow City Mission								
				250			250	375
Scripture Union Scotland Holiday Sponsorship								
			450				450	300
Scottish Bible Society								
							-	125
Scripture Union Scotland - General								
				313			313	-
Other charitable donations:								
Stonelaw Dementia Project (Tuesday Coffee Morning)								
				500			500	500
Share Alike (Tuesday Coffee Morning)								
				500			500	200
Glasgow City Mission (Tuesday Coffee Morning)								
				500			500	300
Cambusland & Rutherglen Foodbank (Tuesday Coffee Morning)								
				500			500	936
Lodging House Mission (Tuesday Coffee Morning)								
				430			430	-
Service Charities								
				275			275	55
1,000	10,000	44,325	450	8,104	-	-	63,879	57,809
Leaving presentation gifts to staff members								
				1,374			1,374	-
1,000	10,000	44,325	450	9,478	-	-	65,253	57,809

Please note the column noted 'Offerings and Donations for Special Purposes' summarises the collections for 3rd parties.

Analysis of Charitable Costs (across all funds)



Burnside Blairbeth Church of Scotland

Year ended 31 December 2024

Appendix IV**Average Freewill Offerings****(includes offerings to General Fund, Local Mission Fund & Missionary Partner Fund)**

	2024	2023
Total Freewill Offerings (net of gift aid and excluding open plate & donations)	<u><u>£280,440</u></u>	<u><u>£271,671</u></u>
No. of Members	362	374
Average annual offering per member (net of gift aid)	<u><u>£775</u></u>	<u><u>£726</u></u>
Average monthly offering per member	<u><u>£64.56</u></u>	<u><u>£60.53</u></u>
No. of Donors *	163	175
Average annual offering per donor (net of gift aid)	<u><u>£1,720</u></u>	<u><u>£1,552</u></u>
Average monthly offering per donor	<u><u>£143.37</u></u>	<u><u>£129.37</u></u>
Freewill Offerings donated by remaining trustees (net of gift aid)	<u><u>£124,231</u></u>	<u><u>£113,633</u></u>
No. of elders acting as trustees	28	26
Average annual offering per Trustee	<u><u>£4,437</u></u>	<u><u>£4,371</u></u>
Average monthly offering per trustee	<u><u>£369.74</u></u>	<u><u>£364.21</u></u>

* Included are a number of donors who are regular worshippers and part of the Church fellowship, but who are not formal members of the congregation.

Burnside Blairbeth Church of Scotland
Year ended 31 December 2024
Appendix V

Analysis of Movement in Main Funds

General Fund, Local Mission Fund & Missionary Partner Fund

	Unrestricted General Fund	Restricted Local Mission Fund	Restricted Missionary Partner Fund	Total 2024	Total 2023
	£	£	£	£	£
Income from:					
Donations and legacies					
Offerings & donations	182,324	74,496	28,877	285,698	275,629
Tax recoverable	44,404	16,482	6,163	67,050	67,033
	<u>226,729</u>	<u>90,978</u>	<u>35,040</u>	<u>352,748</u>	<u>342,663</u>
Legacies	-	-	-	-	5,051
Other donations	1,650	-	-	1,650	1,240
Total donations and legacies	<u>228,379</u>	<u>90,978</u>	<u>35,040</u>	<u>354,398</u>	<u>348,954</u>
Charitable activities	2,230	-	-	2,230	2,890
Investment income	4,357	3	35	4,395	3,802
Other income	12,673	-	-	12,673	12,885
Total income	<u>247,639</u>	<u>90,982</u>	<u>35,075</u>	<u>373,696</u>	<u>368,531</u>
Expenditure on:					
Charitable activities					
National ministry and mission & wider work	122,068	10,000	35,000	167,068	166,328
Local staff costs	10,485	80,982	-	91,467	99,763
Building & property costs	73,104	-	-	73,104	47,812
Other local costs	18,492	-	75	18,567	22,580
Total expenditure	<u>224,149</u>	<u>90,982</u>	<u>35,075</u>	<u>350,206</u>	<u>336,484</u>
Governance costs: Independent examiner's fee	<u>2,100</u>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>2,200</u>
Net income / (expenditure)	<u>21,390</u>	<u>0</u>	<u>0</u>	<u>21,390</u>	<u>29,847</u>
Transfers between funds					
To Youth Holiday Sponsorship Fund	(450)	-	-	(450)	-
To Fabric fund	(31,005)	-	-	(31,005)	(18,720)
To Communications fund	(2,250)	-	-	(2,250)	(2,250)
From Rodger Memorial Children's Club Fund	1,885	-	-	1,885	-
From Helen Barbour Memorial Fund	18	-	-	18	-
From Kirk Session Murdoch Fund	1,946	-	-	1,946	-
To Carpet fund	(1,000)	-	-	(1,000)	(1,000)
Total transfers between funds	<u>(30,856)</u>	<u>-</u>	<u>-</u>	<u>(30,856)</u>	<u>(21,970)</u>
Net movement in funds	(9,466)	0	0	(9,466)	7,877
Total funds brought forward	34,537	0	(0)	34,537	26,660
Total funds carried forward	<u>25,071</u>	<u>0</u>	<u>(0)</u>	<u>25,071</u>	<u>34,537</u>

Burnside Blairbeth Church of Scotland
Year ended 31 December 2024
Appendix VI

2025 Budget

General Fund, Local Mission Fund & Missionary Partner Fund

	Unrestricted General Fund	Restricted Local Mission Fund	Restricted Missionary Partner Fund	Total Budget 2025	Total Actual 2024
	£	£	£	£	£
Income from:					
Donations and legacies					
Offerings & donations	207,951	75,321	28,367	311,639	285,698
Tax recoverable	52,500	17,061	6,783	76,344	67,050
	<u>260,451</u>	<u>92,382</u>	<u>35,150</u>	<u>387,983</u>	<u>352,748</u>
Legacies	-	-	-	-	-
Other donations	1,000	-	-	1,000	1,650
Total donations and legacies	<u>261,451</u>	<u>92,382</u>	<u>35,150</u>	<u>388,983</u>	<u>354,398</u>
Charitable activities	4,000	-	-	4,000	2,230
Investment income	1,000	-	-	1,000	4,395
Other income	10,000	-	-	10,000	12,673
Total income	<u>276,451</u>	<u>92,382</u>	<u>35,150</u>	<u>403,983</u>	<u>373,696</u>
Expenditure on:					
Charitable activities					
National ministry and mission & wider work	122,000	10,000	35,000	167,000	167,068
Local staff costs	10,118	82,382	-	92,500	91,467
Building & property costs	71,200	-	-	71,200	73,104
Other local costs	21,617	-	150	21,767	18,567
Total expenditure	<u>224,935</u>	<u>92,382</u>	<u>35,150</u>	<u>352,467</u>	<u>350,206</u>
Governance costs: Independent examiner's fee	<u>2,300</u>			<u>2,300</u>	<u>2,100</u>
Net income / (expenditure)	<u>49,216</u>	<u>-</u>	<u>-</u>	<u>49,216</u>	<u>21,391</u>
Transfers between funds					
To Youth Holiday Sponsorship Fund	-	-	-	-	(450)
To Fabric fund	(36,500)	-	-	(36,500)	(31,005)
To Communications Fund	(2,250)	-	-	(2,250)	(2,250)
From Rodger Memorial Children's Club Fund	-				1,885
From Helen Barbour Memorial Fund	-				18
From Kirk Session Murdoch Fund	-			-	1,946
To Carpet fund	(1,000)	-	-	(1,000)	(1,000)
Total transfers between funds	<u>(39,750)</u>	<u>-</u>	<u>-</u>	<u>(39,750)</u>	<u>(30,856)</u>
Net movement in funds	9,466	-	-	9,466	(9,466)
Total funds brought forward	25,071	0	0	25,071	34,537
Total funds carried forward	<u>34,537</u>	<u>0</u>	<u>0</u>	<u>34,537</u>	<u>25,071</u>

Statement of Aims

As a gathering of God's people under the Lordship of Jesus Christ and relying on the power of the Holy Spirit, we commit ourselves to the following aims:

To worship God

As a worshipping church, we aim to make our services Christ-centred and relevant to the world in which we are set, valuing the best traditions of the past, yet open to new forms, and providing opportunity for the active participation of the congregation. At the centre of our worship is the preaching and teaching of the Word of God

To nurture and care for one another

As a caring fellowship, through the gifts God has given to each one of us, we aim to exercise responsibility for each other's spiritual, moral and physical well-being as members of God's family. We seek to foster a sense of belonging and mutual care, and to nurture faith in all possible ways. These include our services of worship, small groups, congregational organisations, work among children and young people, and the pastoral oversight of the ministerial team, elders and pastoral visitors. Our goal is each person "a mature member of Christ's body". (Colossians 1:28).

To share the gospel in word and deed with those around us

As a witnessing community, we aim to share the good news of Jesus simply, naturally, and enthusiastically with others in our neighbourhood, not only by what we say, but also by acts of service. Evangelism and mission are integral components of our life as a congregation and involve us all.

To relate our faith to the social, moral and political issues of our day

As those who believe that no part of life is outside Christ's rule, we recognise our responsibility to apply our faith to every aspect of life, and to permeate society as salt and light.

To play our part in the mission of the church to the world

As part of the worldwide church, we aim to have a global vision. Through informed prayer, partnership and the sharing of our resources with other churches we seek to obey Christ's command "to make disciples of all nations".

To fulfil our responsibilities to the developing world

As part of the human family, we aim to recognise that the needy people in the developing countries of the world are as much our neighbours as the people next door. Through aid agencies we seek to encourage a response to world needs which is informed and disciplined, remembering that Jesus said that "whatever you did for one of the least of these brothers of mine, you did for me."

To be good stewards of God's creation and all material resources entrusted to our care

...To care for the environment

As stewards of God's creation, we recognise that concern for all components of the environment is the responsibility of all Christian people. We seek to carry out all our functions and activities in a way which minimises their negative impact on the environment.

...To be sacrificial in giving

Recognising that God is Lord and owner of all things, we aim to be worthy and faithful stewards of all material resources, including money, entrusted to our care. We seek to encourage generous and sacrificial giving as a fitting response to God's sacrificial gift to us of His son, Jesus Christ.

In stating these goals, we affirm the absolute centrality of the Bible and prayer in enabling us to fulfil the many facets of our calling as God's people.

Burnside Blairbeth Church of Scotland
Year ended 31 December 2024
Appendix VIII

Congregation		BURNSIDE BLAIRBETH		160844
Year	2024			
I Members on Communion Roll				
1. Total No of communicants last year				
2. No of communicants admitted during current year		374		
By Profession	0			
By Certificate	4			
By Restoration or Res	0			
Joining a Union	0			
3. No of communicants removed from Roll in current year				
By Death	13			
By Certificate	3			
Otherwise	0			
To Union	0			
Total No last year	374	Total No this year	362	
II No of Members removed to another district				
III No of Persons on Supplementary Roll				
	3			
	0			
IV Involved in Life of Congregation				
Children 17 and Under				32
18+ and not on Communion Roll				9
Children receiving Communion				15
V Office Bearers				
Elders		Male		Female
Deacons		13		15
Managers		0		0
Members of Cong Board		0		0
VI Baptisms				
Total Baptisms		3		2
No of Thanksgiving & Blessing Children				0
VII Weddings and Funerals				
Weddings		1		16
Funerals				

The Vision

At Burnside Blairbeth Church we see our Young People, Children and Families ministry to be the best place to inspire, develop and grow our younger generation and families into passionate wholehearted followers of Jesus who can confidently display Christ to the world around them.

We also see our older members as part of this continuum, involving ALL members of our church family in a mutually supportive faith journey which lasts from our first encounter with Jesus into eternity, drawing closer to Him with each passing year and increasing our ability to share the hope we have with others.

Discipleship

We believe that to grow disciples is a Biblical mandate set by Jesus according to Matthew 28:16-20. We purposefully look to create spaces to connect all ages together around The Bible and opportunities for families to connect around The Bible at home. We believe that Church should be the best, truly countercultural example of family, where the faith of generations young and old can be nurtured and develop together.

In all we do discipleship is the purpose that drives us and the goal we aim for as we seek to equip our all members of our congregation, at every age and stage to live out a Christian faith confidently in everyday life and in an increasingly secular society.

Over the most recent period we have incorporated a more all-age learning model in our Sunday services whether online or in person. This model has meant that all the age talk and children's group has followed the same passage as the main sermon, meaning all ages in the congregation are learning in different ways about the same passage. Post COVID-19 as we ease out of restrictions, we will look to use this structure as a foundation for learning together at home as families.

Our ultimate goals are as follows:

- That we are intentionally discipling in every meeting
- That families would be equipped to pray together, read The Bible together and grow together in love for Christ and his word.
- For our children and young people to encounter God at all ages and to share their journey of faith with every generation in our church family.
- To equip all ages to be able to study the Bible and pray at home, that they continuously develop a deeper relationship with God.
- To empower all ages to live out a passionate, confident faith that will draw others to Jesus.

Gospel Centered Mission

We believe that the good news of the cross and the resurrection of Jesus is foreveryone, and that we are commanded to share the good news (John 3:16, Mark 16:15). In what we do, we look to inspire and equip the congregation to share The Gospel with the local community.

We have built strong relationships with the community in Burnside and Blairbeth through the likes of Little Creations, Messy Church, Jump and Connect. One of our strengths has been hospitality and serving the people we encounter as well as reflecting on and sharing Biblical messages. Through these activities, we have built relationships and contacts with the young people, their parents, and – just as frequently – their grandparents. We also have links out with the congregation to many older and lonely people in the community through the work of the Guild, from the Tuesday coffee mornings, etc. We want to build from these foundations and to sharpen our focus into how we filter in a new body of believers.

Expectations for leaders and volunteers

Jesus welcomed all. The rebel, the religious, the Jew, the gentile, the rich, the poor. But to be his follower was to give up everything, die to yourself and live solely for him. We are all sinners, covered by his grace, reliant on his forgiveness. But our goal is holiness, and our standard is Jesus. (1 Timothy 3:1-10, Leviticus 11:44)

Expectations for leadership are that the volunteer is committed to a living faith in Christ and show an active commitment to the church. We are a community of people who are followers of Jesus. Our aim is love Jesus, love our community, and love one another.

We want leaders to feel equipped in their role and given opportunities for development. Therefore, a list of training events over the year will be made available with the expectation that at least one is attended. PVG safeguarding training is mandatory for all working alongside children, young people and vulnerable older people.

We are part of the Church of Scotland, and we believe the orthodox faith revealed in the Bible. On our website we clarify that these beliefs include: -

- There is one God - Father, Son and Holy Spirit - who has made the world and is still in charge of the world He has made.
- Humans have a unique place in God's world as we are made in His likeness. However, we all do things which are wrong, and all bear our responsibility for the things that are wrong in this world.
- We can all be forgiven by faith in Jesus who died and took our punishment so that our wrong is completely dealt with.
- Jesus Christ is God but also fully human. He was born of a virgin, lived without doing wrong, died but rose again and ascended to be with His Father. One day he will come to judge the world and to establish His kingdom.
- God is at work in the world through the Holy Spirit. It is He who points people to Jesus and who changes people so that when they follow Jesus, they are enabled to be more like Him.
- The Bible, consisting of the Old and New Testaments, is God's word and is the final word in all matters of belief and behaviour.
- The Church is made up of all Christians throughout the world. The church has been given the job of bringing the Good News of Jesus to all the world. These are the beliefs and values of the church and as a leader must sign an agreement that they are in accordance with them

Culture and Principles in Staff Committee

This document describes the culture (how we do things) of the Staff committee (SC). It describes principles and behaviours without being specific in all circumstances. As an organisation we do not have policies covering every eventuality in the way that a large organisation does so this document aims to guide us in all areas where more specific guidance is not available.

The Staff Committee recognises its role on behalf of the Kirk Session as the employer. In confirming its agreement to this document, the Kirk Session (KS) directs the SC to behave in certain ways and the SC can compare its actions to the agreed descriptions.

1. The SC is Biblical: we depend on prayer and God's word to guide us
2. It is confidential. Discussions held within SC are confidential, and documents relating to employed staff are confidential. It is good practice that as few people as necessary know about the financial circumstances of our employed team.
3. The SC adheres to employment law and good practice, both in the letter and the spirit of the law. As trustees of the charity, it is our duty to work within the law.
4. The SC seeks to be both fair and generous. Whilst this does include financial matters, we seek also to be generous in terms of support, leave (including compassionate leave) and encouragement, alongside the responsibility to represent the interests of the Kirk Session
5. It supports our staff to develop both in a planned and an ad hoc way.
6. It is holistic. In dealing with people, the SC recognises that we all have physical, spiritual, mental, and emotional dimensions and we seek to care for the whole person.